

**EFFECTIVENESS ANALYSIS REVENUE CYCLE OF CREDIT
SALES TO ASSESS THE PERFORMANCE OF BUSINESS
UNIT AT PT PERTAMINA (PERSERO) MARKETING
SUPPORT REGION III JAKARTA**

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ABSTRACT

This research was about effectiveness of revenue cycle of credit sales at PT Pertamina (Persero) Marketing Support Region III Jakarta. The purpose of this research is to determine how revenue from the sale of the credit system is applied, how the treatment of bad debts, and how the revenue system effectiveness assessments serve as the benchmark in assessing corporate performance. The method used to use descriptive qualitative and quantitative methods. To strengthen the analysis of this study, the authors use aids, flow charts, tables, and calculating figures.

The results showed revenue system has been used as an indicator in the assessment of each function and has been effective, but the rating system of such revenues has been made on the business unit level. Measuring the effectiveness of these according to the author did not reflect the effectiveness of the overall revenue cycle, because it only measured over a few transactions only, where the selected transactions are the best deals.

Key Word: effectiveness, revenue systems, assessment units.